

Idaho Legislative Audits
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Idaho Board of Dentistry

Management Report on Internal Control

Issued: July 20, 2004
Fiscal Year: 2001, 2002, and 2003



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

BOARD OF DENTISTRY

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Board of Dentistry's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Board's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Board's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of the internal control over financial reporting would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There were no findings and recommendations in this report, nor the prior report.

AGENCY RESPONSE. The Board has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Board of Dentistry is self-supported and operated with dedicated funds derived principally from application and licensing fees. The primary purpose of the Board is to maintain standards related to the practice of dentistry and education in the State of Idaho. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

BOARD OF DENTISTRY – FINANCIAL SUMMARY

	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003
Beginning Cash Balance	\$239,865.28	\$247,247.52	\$243,246.19
Licenses and Fees	239,486.16	252,895.00	275,421.00
Other Receipts	<u>830.00</u>	<u>760.00</u>	<u>1,100.00</u>
Total Receipts	\$240,316.16	\$253,655.00	\$276,521.00
 Total Cash Available	 480,181.44	 500,902.52	 519,767.19
 Personnel Costs	 121,215.76	 140,761.76	 128,849.81
Operating Expenditures	110,048.16	113,366.96	126,747.86
Capital Outlay	<u>1,670.00</u>	<u>3,527.61</u>	<u>1,998.86</u>
Total Disbursements	<u>\$232,933.92</u>	<u>\$257,656.33</u>	<u>\$257,596.53</u>
 Ending Cash Balance	 <u><u>\$247,247.52</u></u>	 <u><u>\$243,246.19</u></u>	 <u><u>\$262,170.66</u></u>

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Board of Dentistry and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given us by the executive director, Michael Sheeley, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:
Ray Ineck, CGFM, Supervisor, Legislative Audits

Report IC42303

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
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